THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P. No. 17531 of 2005

Dated: 09—08—2005.

Between:

M. Laxman

…Petitioner.

A n d

The Regional Transport Officer, Mahaboobnagar

and two others.

…Respondents.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P. No. 17531 of 2005

O R D E R: (per Sri B. Sudershan Reddy, J)

The petitioner cannot be permitted to challenge the consequential demand notice without questioning the order levying the tax and penalty. The order levying the tax, passed as early as on 25.5.2004, has attained finality since the petitioner did not file any appeal. This belated writ petition filed by the petitioner cannot be entertained by this Court.

The writ petition shall accordingly stand dismissed.

However, this order shall not preclude the petitioner from challenging the order levying the tax and penalty, if he is so advised, in which an event the matter shall have to be decided on its own merits uninfluenced by the dismissal of this writ petition.

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B. Sudershan Reddy, J.

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Ramesh Ranganathan, J.

Date: 09—08—2005.

MVB.